

CHAPTER 10—WAR FINANCE CORPORATION

§§ 331 to 374. Omitted

CODIFICATION

Sections referred to War Finance Corporation. They were derived from acts Apr. 5, 1918, ch. 45, §§1-19, 24-28, 300, 302-304, 40 Stat. 506-512, 514, 515; Mar. 3, 1919, ch. 100, §10, 40 Stat. 1314; Jan. 4, 1921, ch. 9, 41 Stat. 1084; Aug. 24, 1921, ch. 80, §§1-3, 5-7, 42 Stat. 181-184; June 10, 1922, ch. 215, §§2, 3, 42 Stat. 634; Mar. 4, 1923, ch. 252, title V, §§502, 503, 42 Stat. 1481; Feb. 20, 1924, ch. 37, §§1-4, 43 Stat. 14, 15; Apr. 4, 1928, ch. 315, 45 Stat. 405; May 29, 1928, ch. 901, §1(116), 45 Stat. 995; Mar. 1, 1929, ch. 444, 45 Stat. 1442; Aug. 23, 1935, ch. 614, §203(a), 49 Stat. 704.

War Finance Corporation was abolished and Secretary of Treasury was directed to complete and wind up its affairs and dispose of its assets in accordance with act Mar. 1, 1929, ch. 444, 45 Stat. 1442, not later than Dec. 31, 1939. All its functions, property, and obligations not previously transferred by statute to Secretary of Treasury were transferred to Department of Treasury by Reorg. Plan No. II, of 1939, §2(c), eff. July 1, 1939, 4 F.R. 2731, 53 Stat. 1432, set out in the Appendix to Title 5, Government Organization and Employees. See also sections 401 to 404 of Reorg. Plan No. II of 1939 for provisions relating to transfer of functions, records, property, personnel, and funds.

In a letter addressed to the Speaker of the House of Representatives and dated October 26, 1942, the Acting Secretary of the Treasury transmitted the final report of the affairs of the War Finance Corporation covering the period of its existence from April 5, 1918 through June 30, 1939.

REPEALS

Sections 1, 2, 5 to 19, 200 to 206, 300 and 302 to 306 of act Apr. 5, 1918, ch. 45, 40 Stat. 506 to 512, 514, 515, formerly classified to sections 331 to 347 and 361 to 365 of this title, were repealed by Pub. L. 89-554, §8(a), Sept. 6, 1966, 80 Stat. 643.

Sections 3 and 4 of act Apr. 5, 1918, ch. 45, 40 Stat. 507, which authorized the appointment of Government employees to membership on the Board of Directors of the War Finance Corporation and provided for their compensation, previously omitted from this Code, were repealed by Pub. L. 88-448, title IV, §402(a)(16), Aug. 19, 1964, 78 Stat. 493.

Sections 9 and 10 of act Mar. 3, 1919, ch. 100, 40 Stat. 1313, 1314, formerly classified to section 343 of this title, were repealed by Pub. L. 89-554, §8(a), Sept. 6, 1966, 80 Stat. 644.

Act Jan. 4, 1921, ch. 9, 41 Stat. 1084, formerly classified to section 373 of this title, was repealed by Pub. L. 89-554, §8(a), Sept. 6, 1966, 80 Stat. 644.

Act Aug. 24, 1921, ch. 80, 42 Stat. 181, formerly classified to sections 331, 340, 341, 343, 348 to 352 and 364 of this title, was repealed by Pub. L. 89-554, §8(a), Sept. 6, 1966, 80 Stat. 645.

Act June 10, 1922, ch. 215, 42 Stat. 634, formerly classified to sections 340 and 343 of this title, was repealed by Pub. L. 89-554, §8(a), Sept. 6, 1966, 80 Stat. 645.

Sections 501 to 503 of act Mar. 4, 1923, ch. 252, 42 Stat. 1480, 1481, formerly classified to sections 340 and 343 of this title, were repealed by Pub. L. 89-554, §8(a), Sept. 6, 1966, 80 Stat. 645.

Act Feb. 20, 1924, ch. 37, 43 Stat. 14, formerly classified to sections 343, 371 and 372 of this title, was repealed by Pub. L. 89-554, §8(a), Sept. 6, 1966, 80 Stat. 645.

Act Apr. 4, 1928, ch. 315, 45 Stat. 405, formerly classified to section 331 of this title, was repealed by Pub. L. 89-554, §8(a), Sept. 6, 1966, 80 Stat. 647.

Act May 29, 1928, ch. 901, §1(116), 45 Stat. 995, formerly classified to section 347 of this title, was repealed by Pub. L. 89-554, §8(a), Sept. 6, 1966, 80 Stat. 647.

Act Mar. 1, 1929, ch. 444, 45 Stat. 1442, formerly classified to section 374 of this title, was repealed by Pub. L. 89-554, §8(a), Sept. 6, 1966, 80 Stat. 647.

CHAPTER 10A—COLLECTION OF STATE CIGARETTE TAXES

Sec.

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§ 375. Definitions

For the purposes of this chapter—

(1) The term “person” includes corporations, companies, associations, firms, partnerships, societies, and joint stock companies, as well as individuals.

(2) The term “cigarette” means any roll for smoking made wholly or in part of tobacco, irrespective of size or shape and whether or not such tobacco is flavored, adulterated, or mixed with any other ingredient, the wrapper or cover of which is made of paper or any other substance or material except tobacco.

(3) The term “distributor licensed by or located in such State” means—

(A) in the case of any State which by State statute or regulation authorizes the distribution of cigarettes at wholesale or retail, any person so authorized, or

(B) in the case of any other State, any person located in such State who distributes cigarettes at wholesale or retail;

but such term in no case includes a person who acquires cigarettes for purposes other than resale.

(4) The term “use”, in addition to its ordinary meaning, means the consumption, storage, handling, or disposal of cigarettes.

(5) The term “tobacco tax administrator” means the State official duly authorized to administer the cigarette tax law of a State.

(6) The term “State” includes the District of Columbia, Alaska, Hawaii, and the Commonwealth of Puerto Rico.

(7) The term “transfers for profit” means any transfer for profit or other disposition for profit, including any transfer or disposition by an agent to his principal in connection with which the agent receives anything of value.

(Oct. 19, 1949, ch. 699, §1, 63 Stat. 884; Aug. 9, 1955, ch. 695, §1, 69 Stat. 627.)

AMENDMENTS

1955—Act Aug. 9, 1955, inserted definitions of “State” and “distributor licensed by or located in such State”, broadened definition of “person”, and substituted definition of “transfers for profit” for “disposing of”.

EFFECTIVE DATE OF 1955 AMENDMENT

Section 2 of act Aug. 9, 1955, provided that:

“(a) Except as provided in subsection (b), the amendments made by this Act [amending this section and sections 376 to 378 of this title] shall take effect thirty days after the date of its enactment [Aug. 9, 1955].

“(b) The provisions of section 2(a) of the Act of October 19, 1949, as amended by this Act [section 376(a) of this title], insofar as it requires the filing of memoranda or copies of invoices with the appropriate tax administrator for shipments of cigarettes into the District of Columbia, Alaska, Hawaii, and the Commonwealth of Puerto Rico, shall apply in respect of memo-